V Program Cost Accounting

State of California agencies are required to account for the full and accurate costs of providing services and carrying out the programs of the State. This requirement implies that agencies use a program cost accounting methodology to assist them in financial accounting for their programs. In general, program cost accounting enables agencies to plan and control finances for current operations and develop program budgets for future years. The primary objective of this chapter is to describe the CALSTARS cost allocation and fund split processes.

OVERVIEW

CALSTARS is designed to satisfy both the program cost accounting and appropriation accounting needs of agency management and for state and federal government programs. Both of these processes are accommodated simultaneously in a single integrated accounting system using automated processes. This is possible because the program cost accounting and reporting requirements generally represent a further refinement of the appropriation accounting process.

Programs, for budgetary accounting purposes, are identified in the Budget Act and the Governor's Budget. The Budget Act specifies the level of program detail at which appropriations will be awarded and controlled. Additional lower levels of program detail are identified in the Governor's Budget.

Program cost accounting requires special procedures when a single charge affects multiple programs, or when a single program is supported by multiple fund sources. Certain charges, such as overhead and administrative costs, may affect several programs. These encumbrances and costs, called "indirect costs", are accumulated in CALSTARS during the fiscal month and allocated to the direct programs at month-end based on a predetermined allocation method. In a similar manner, charges against a program with multiple fund sources may be accumulated in a single disbursing fund (for paying the bills) during the month and distributed among the various funding sources at month-end.

ACCOUNTING CLASSIFICATION

In CALSTARS, five levels of classification detail have been defined for capturing and reporting program financial data:

- ✪ Program - (2-digit) The highest level of classification that identifies the major activities performed by an organization;
- ✪ Element - (2-digit) Provides a second level of program detail. Elements must be unique within a specific program;

- ✪ Component - (3-digit) Provides a lower level of refinement within the element. Components must be unique within element; and

- ✪ Task - (3-digit) Provides a lower level of refinement within the component. Tasks must be unique within component.

- ✪ Program Cost Account (PCA) - (5-digit) Provides a unique code used as a short-cut code to look-up a single program hierarchy.

A detailed discussion of the CALSTARS classification structure and coding reduction techniques is provided in Volume I, Chapter IV, CALSTARS Classification Structure.

In addition to identifying the specific program hierarchy to be charged, the PCA identifies:

- ✪ Fund source splits, for encumbrances and costs to the program;

- ✪ Posting and reporting rules for transactions affecting the program; and

- ✪ The type of program (e.g., direct, indirect, administration, etc.).

Almost all CALSTARS financial transactions require the entry of a PCA code. Exceptions are the entry of appropriation amounts and Claims File transactions.

COST ALLOCATION

Cost Allocation can be defined as the methodology whereby expenditures (and encumbrances) not initially charged to or directly associated with a program activity (or to the final results of operations) may be conveniently accumulated and then equitably distributed to those activities which benefited. The CALSTARS cost allocation process provides agencies with the following system capabilities:

- ✪ Enables the allocation of indirect costs on either an actual or standard basis, consistent with the accounting and reporting requirements of the program;

- ✪ Allocates variances (Standards basis) on either a monthly or annual basis;

- ✪ Permits allocation of costs across program and agency organizational boundaries, using PCAs and Index Codes, respectively;

- ✪ Separately identifies allocated costs and direct charge costs; and,

- ✪ Produces a plan of financial adjustment worksheet that summarizes the results of the allocation process for appropriation accounting and SCO recording.

Specific cost allocations are determined by entries in the Cost Allocation tables. Each of these system capabilities is described in more detail in later sections of this chapter.

The cost allocation and fund split process is illustrated in Exhibit V-1. In this example, charges are recorded against three PCAs: **00001**, **00002**, and **00004**. The first two PCAs are indirect PCAs, and charges accumulated in these PCAs during the month will be allocated to the direct PCAs at the end of the month. Note that in this example, PCAs **00003** and **00005** have no direct charges of their own and are charged only with their portion of the costs accumulated in the indirect PCAs. PCA **00004**, on the other hand, has both direct and allocated charges.

FUND DISTRIBUTION (SPLIT)

PCAs are funded from at least one and possibly many sources. The CALSTARS fund distribution (split) process enables direct and indirect allocated charges recorded in a Clearing Account to be split among various funding sources by an automated process.

The fund split process is illustrated in Exhibit V-1. The exhibit shows the distribution of costs charged to a PCA among the various funding sources. The distribution percentages are based on entries in the PCA Table.

Program Cost Accounting Terminology

A discussion of the CALSTARS cost allocation process requires the use of some technical terminology. To avoid confusion, the cost allocation terminology and the relationships that exist between the various items are described below.

Exhibit V-2 shows each of the steps in the cost allocation process. The key to the program cost accounting process is the PCA code. Costs accumulated in a PCA may be allocated to other PCAs through the cost allocation process and then distributed among the various funding sources through the fund split process.

Distribution Type - the method by which indirect costs will be allocated. CALSTARS provides for the allocation of indirect costs on either a standard or actual basis.

Standard cost allocation - the process by which indirect costs are allocated based on a predetermined criteria such as a standard rate, a standard cost per unit or a fixed amount.

Actual cost allocation - the process by which indirect costs are allocated based on the actual costs incurred. Actual costs may be allocated based on a fixed or calculated percentage of direct costs incurred.

Distribution Rate - identifies the standard rate, cost per unit or the fixed amount used in the allocation process. The distribution rate is only used with standard cost allocations.

EXHIBIT V-1
COST ALLOCATION AND FUND SPLIT

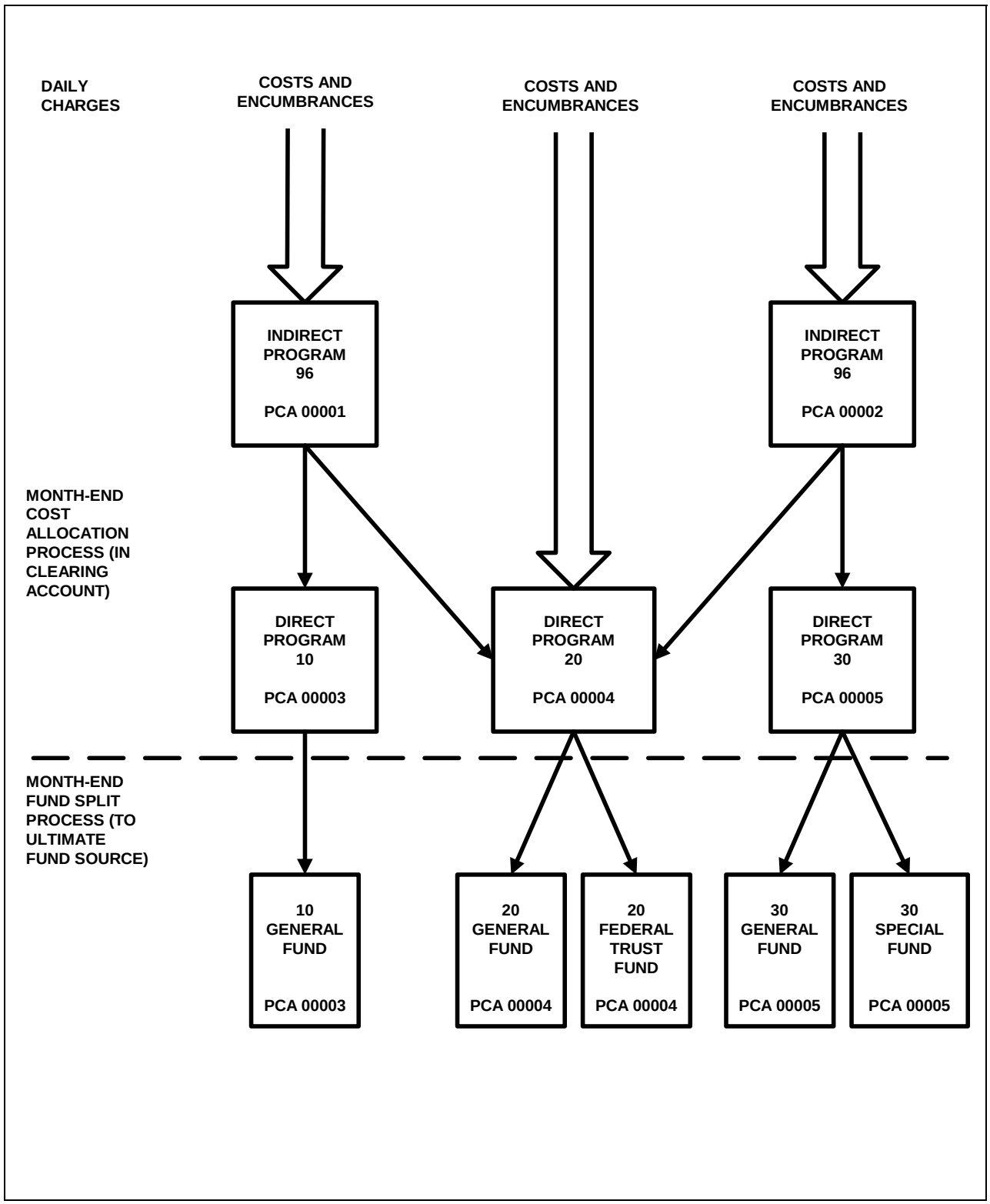
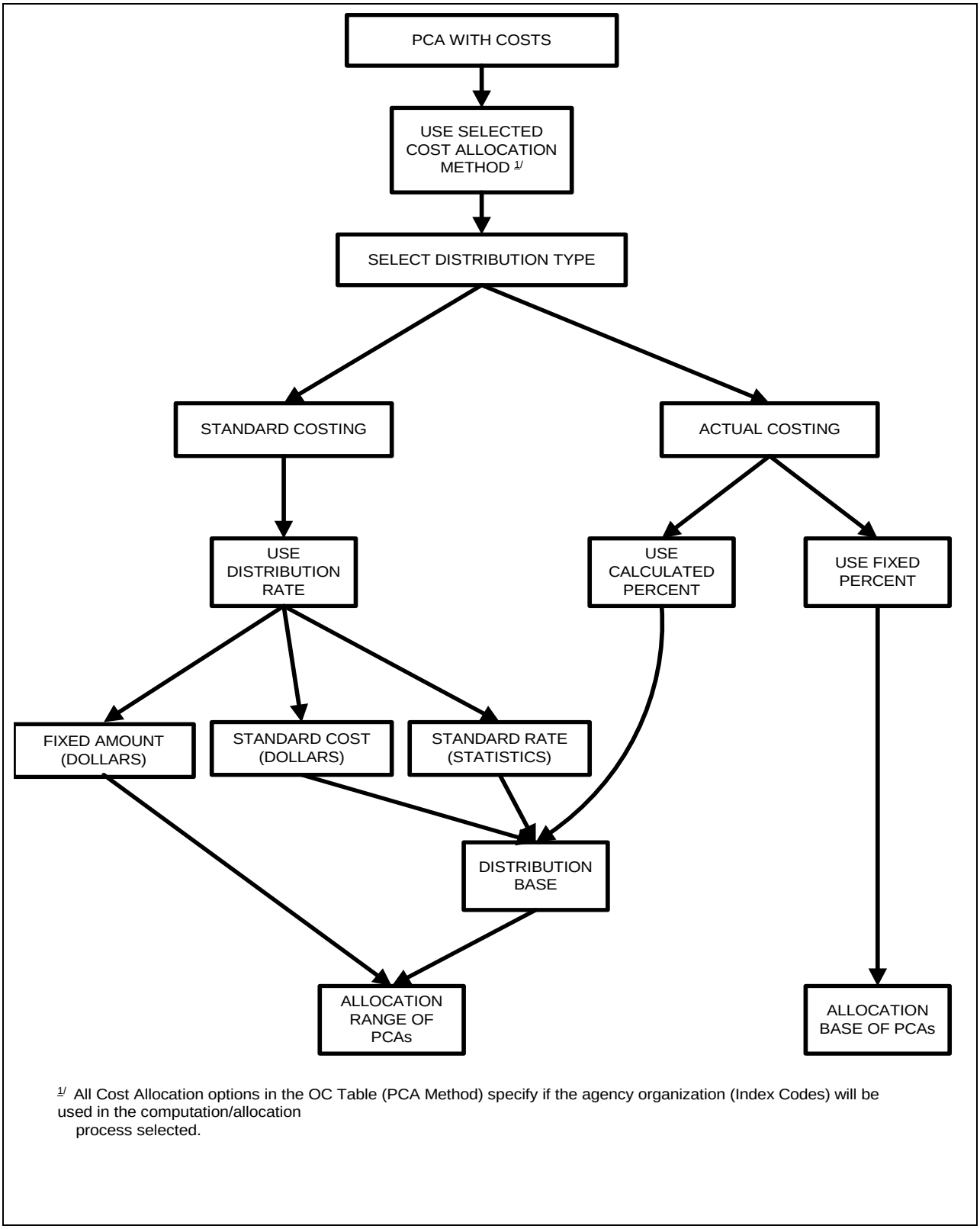


EXHIBIT V-2
COST ALLOCATION METHODS



1/ All Cost Allocation options in the OC Table (PCA Method) specify if the agency organization (Index Codes) will be used in the computation/allocation process selected.

Distribution Base - Identifies the base to which the standard rate, standard cost per unit or the actual calculated percentage is applied. A common distribution base is Personal Services. The distribution base is not used if the distribution type indicates that either a fixed amount or a fixed percentage is to be the basis for allocation.

Allocation Range - Identifies the range of PCAs that will receive distributions from the PCA being allocated. An example is data processing costs distributed to the specific programs using the service. Optionally, the allocation range may also identify a specific range of organizational units that are to receive distributed costs. This is accomplished by entering a range of Index Codes for each range of PCAs.

Allocation Base - Identifies the specific PCAs that should receive distributions from the PCA being allocated based on a fixed percentage of direct costs incurred. A common example is the amount of square footage for charging maintenance, rent or utilities costs. Optionally, the allocation base may also identify a specific organizational unit that is to receive distributed costs. This is accomplished by entering an appropriate Index Code for each PCA.

COST ALLOCATION GUIDELINES

Since CALSTARS is a table-driven system, the cost allocation process provides each agency with substantial flexibility in determining the most appropriate allocation methodology. General guidelines relating to the allocation process are described below.

All Allocations Are Based On Use Of Program Cost Accounts

The use of PCAs to capture costs is a fundamental requirement of the CALSTARS automated cost allocation process. If an agency needs to use the cost allocation capabilities of the system, the required PCAs and Indexes must first be defined and entered in the Program Cost Account Table and the Index Code Table. Cost allocations may be based both on the programmatic and organizational classifications available in CALSTARS or only on the programmatic structures. However, it is essential for an agency to use PCAs, even if allocations are not needed, to accommodate appropriation and fund accounting.

Program Cost Accounts Must Be Identified To Valid Appropriation Symbols

Each PCA that is established must be related to a valid Appropriation Symbol as defined in the Appropriation Symbol Table to identify a specific appropriation item in the SCO accounts. Additionally, PCAs must uniquely define a single combination of program, element, component, and task. A single PCA may identify multiple funding sources and multiple appropriation symbols.

Allocations From A Single PCA Must Use A Single Object Detail

Each cost allocation made from a single indirect PCA must be recorded in the PCA receiving the charge using one Object Detail code. It may be a special Object Detail code that is established for the sole purpose of recording allocations (e.g., **427**-Indirect Distributed Cost), or it may be the same Object Detail code that was used to initially record the cost in the indirect PCA (e.g., **XXX**-keep original code). Different Object Detail codes may be used to record cost allocations from different PCAs; however, allocations from a single transaction cannot be recorded using more than one Object Detail.

Cost Recoveries Must Use a Single Object Detail

All cost recoveries that are recorded as the result of allocating a single indirect PCA must be recorded using a single Object Detail code. Again the specific Object Detail code used for recording recoveries may be different for each PCA (e.g., **XXX**-keep original code), but a single PCA may use a special code for the sole purpose of recording cost recoveries (e.g., Object Detail code **912**-Internal Cost Recovery).

Consistency Rule Applied When Allocating PCAs Charged

Although a number of different methods are available to allocate costs, the cost allocation plan and the specific method used for each PCA should be consistently applied. For example, do not attempt to allocate costs from a PCA on an actual basis one month, a standard cost method the following month and then return to the actual method.

Allocations Made Only Within An Organization

The cost allocation methodologies available in CALSTARS provide agencies with a great deal of flexibility in distributing costs among programs and sub-organizational classifications. It should be noted, however, that the system does not include a capability to allocate costs *between* agencies. For example, it is not possible for a headquarters unit to use the system's capabilities to automatically allocate overhead or indirect costs to the various institutions that report to it, unless the institutions are defined as Sections or Sub-Sections within the headquarters classification structure. If an allocation between agencies is required it may be recorded in CALSTARS on a manual basis or budgeted and billed as a reimbursable cost on an Interagency Agreement.

TABLES AFFECTING THE COST ALLOCATION PROCESS

Each agency controls the CALSTARS allocation process through maintenance to its tables. The three separate tables that affect the cost allocation process are:

- ✪ Cost Allocation (CA) Table - Identifies the account and how those costs are to be allocated, the accounts to be charged and the accounts to be credited.
- ✪ Program Cost Account (PCA) Table - Identifies the basic classification data associated with the PCA and the fund source distribution information.
- ✪ Organization Control (OC) Table - Identifies when an agency is ready to run either the cost allocation or fund split processes, the type and method of cost allocation to run.

For a detailed description of each of the tables and the table maintenance coding procedures, see Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Cost Allocation Table

The Cost Allocation (CA) Table controls how charges are allocated. The table determines how costs are to be allocated, what distribution base(s) and allocation range(s) are to be used, and how the charge and credit transactions are to be processed.

CALSTARS allocates prior month expenditures based on actual costs or a standard rate. To allocate costs based on actuals, cost allocation records must be established with a Distribution Type of **4** or **5**. To allocate costs based on standard rates, cost allocation records must be established with a Distribution Type of **1**, **2**, or **3**. For more information, refer to Volume 2, Chapter IV-CA, Cost Allocation Table.

Program Cost Account Table

The hierarchy for program cost accounting classification and fund split are defined for each PCA by the Program Cost Account (PCA) Table. ThePCATable is accessed during the nightly system update process to retrieve the accounting classification data. The fund split information is retrieved during execution of the fund split process. For more information, see Volume 2, Chapter IV-PA, Program Cost Account Table.

Organization Control Table

Execution of the cost allocation and fund split processes are controlled by indicators contained in the Organization Control (OC) Table. These indicators are displayed in the Cost Allocation segment of the OC Table. For more information, see Volume 2, Chapter IV-OC, Organization Control Table.

MONTH-END PROCESSING: SEQUENCE OF EVENTS

Execution of the CALSTARS cost allocation and fund distribution processes follow a general sequence of events outlined below.

Month-end Preparatory Steps

On the last working day of each month, the CALSTARS files are 'rolled' forward into the following month. This procedure opens two fiscal months for posting accounting transactions, enabling departments to process transactions affecting the new month while preparing to close out the old month. During this period, several preliminary steps should be completed prior to performing cost allocation. These steps include:

- ✪ Record all transactions affecting the prior month;
- ✪ Clear all prior month transactions from the Error File;
- ✪ Verify that an 'Active' CA Table entry exists for each indirect PCA charged;
- ✪ Review the preliminary financial reports (Q21 and QC1 reports, as required) and compare the PCAs displayed on these reports with the tables; and
- ✪ Ensure that all table updates are performed before 10:00 AM if they are to be used in the morning cost allocation/fund split process.

Serious errors in the cost allocation or fund split process may be avoided if these preliminary tasks are successfully completed each month.

Perform Cost Allocation and Fund Split

Cost Allocation/Fund Split is run when OC Table maintenance is entered. Departments with an OC Table Run Cost Indicator of **C**-Cycle or **Y**-YES are selected for cost allocation each time the cost allocation process is run until the multiple cost allocation steps are completed or until an error prevents further processing. Fund Split is run after the cost allocation steps are completed.

The OC Table should be should be checked for cost allocation errors. If errors occur, the OC Table Run Cost Indicator is changed to **M**. The errors should be corrected as soon as possible as described in the Cost Allocation/Fund Split Error section below. At the conclusion of any cost allocation and fund split processing, CALSTARS automatically resets the Run Cost Indicator to **N**-No or **M** if errors occur.

Cost Allocation and Fund Split Errors

When cost allocation errors occur, cost allocation completes the cost allocation step in which the errors occur and the process stops. For example, if errors occur during step 2, step 2 is completed and cost allocation stops. The CA/FS Edit Activity Error Report (CFB584-1) is generated and immediately routed to the agency printer in queue ERRC. All errors that occur during the CA/FS morning process are identified on the report. An example of the CFB584-1 CA/FS Edit Activity Error Report is displayed in Exhibit V-3.

Table related errors, e.g., erroneously deleted PCA, can be corrected the same day the errors occur. The corrected tables are used when CA/FS transactions are

reprocessed during the nightly IEUP process. If the cost allocation errors have successfully posted, departments can resume cost allocation on the next day.

When fund split errors occur, CALSTARS completes the Fund Split process. However, errors from this process must be cleared from the Error File to ensure that all Cost Allocation/Fund Split transactions are posted to CALSTARS. When errors occur, the OC Table Run Cost Indicator is changed to **M**. Since the Cost Allocation/fund Split has finished, it is not necessary to make any changes to the OC Table Run Cost Indicator (leave it set to **M**).

For instructions about setting the Run Cost Indicator, refer to Exhibit IV-OC-1 in Chapter IV-OC, Organization Control Table, in this volume.

Variance Allocation

For departments using one of the standard cost allocation methodologies (Distribution Types **1**, **2**, or **3**), an allocation must be made at least annually (before year-end) for any variances. Only PCAs with a CA Table Variance Allocation Indicator of **2** are selected for allocation. The allocation amount is the prior year's adjusted expenditures balance.

Optionally, departments may distribute variances during the year by making variance allocations at the end of any month. In general it is recommended that variance allocations be made no more frequently than at the end of every quarter.

The allocation amount is the prior month's cumulative ending expenditures balance. Any PCAs regardless of Distribution Type and a Variance Allocation Indicator of **1** or **2** are selected for allocation. The debit and credit PCAs must be equal (offsetting plus and minus amounts).

Year-end Adjustment Allocation

The distribution of expenditure adjustments or accruals to the year ending may be done using the adjustment allocation process. The OC Table uses the Run Cost Indicator of **Y** or **C** and the Run Type of **A**-Annual.

The amount to allocate for indirect PCAs with a Distribution Type **4** or **5** is the prior year adjustment (FM 13) expenditure amount. The standard rate, cost, or amount associated with indirect PCAs with a Distribution Type **1**, **2** or **3** is allocated whether or not costs have been recorded against any of them.

Encumbrance Allocation

Encumbrances may be allocated each month (GLA 6160) and/or at year-end (GLA 6151). Separate encumbrance allocation is especially useful at year-end when adjustments are necessary to prevent appropriation over-runs. Encumbrance documents may be liquidated and moved to the new year or other appropriations, as appropriate, and the encumbrance allocation process run separately as many times as necessary to test the results (except when PCA Method 2 is used). See Volume 7, Chapter III, for information on performing this process separately.

EXHIBIT V-3

```
CFB584-1 *************************              DEPARTMENT OF AIR QUALITY            ************************* ORG NUMBER:   9990
                       CALSTARS CA/FS  E D I T   A C T I V I T Y   E R R O R       REPORT                       ORG PAGE:        1
03/20/07 (34.46) ************************************************************************************************ RUN PAGE:        1
   TRANSACTION ID      TC  MRO FFY FM CUR DOC  SF INDX  OD  AO   PCA  ACTY  PROJ  WP    TRANS AMOUNT   CODE     ERROR DESCRIPTION
--------------------  --- --- --- -- -------- -- ----  --- --  ----- ---- ------ -- ----------------- ----   ---------------------
                                     REF DOC  SF FUND FD FS M AS                      NET AMOUNT
                                     -------- -- ---- -- -- - ---                   -----------------

9990070320CH100000010  311 W  2002 10            2000  427 01  10000                        213.00  EA7   AP DATE NOT IN RANGE
                                                 0001    R  1 020                            .00
9990070320CH100000030  311 W  2002 10            2000  003     20000                      3,293.00  E36   INCONSISTENT REQ FD
                                                 0001    R  1 020                            .00
9990070320CH100000050  311 W  2002 10            2000  308     20000                        400.00  E36   INCONSISTENT REQ FD
                                                 0001    R  1 020                            .00
```

REPORTING

Several reports are produced automatically at the conclusion of cost allocation or fund split processing. Each of these reports is described below.

Each step in the cost allocation process is identified by and alpha-character in the report ID number (where ***n*** = **A**-Step 1, **B**-Step 2, **C**-Step 3, etc.).

In addition to the reports described below, all cost allocation and fund distribution activity is summarized in the Q22 and Q23, Plan of Financial Adjustment Worksheet reports and Q33 and Q34 reports for federal grants. These reports are described in Volume 6, Chapter III-Q, Operating File Reports.

The system generated reports are discussed below.

Expenditure Cost Allocation Extract Report (CFB565*n*1)

This report, illustrated in Exhibit V-4, contains two sets of data. The first set is a listing of the various indicators that affect the cost allocation process. These indicators, from the OC Table, are:

- PCA Method;
- Cost Allocation Run Cost Indicator;
- Cost Allocation Run Type;
- Number of Step Downs; and
- Last Step Run.

The second set of data contains record counts identifying the number of records extracted from the Operating File and the number of indirect and distribution-base records created to perform the cost allocation.

For encumbrances, see the Encumbrance Cost Allocation Extract Report (CFB565*n*2). This report uses the same format as the CFB565*n*1.

Expenditure Fund Split Extract Report (CFB560-1)

The various OC Table indicators that affect the fund split process are listed in this report, illustrated in Exhibit V-5. These indicators are:

- PCA Method;
- Cost Allocation Run Cost Indicator;
- Cost Allocation Run Type;
- Number of Step Downs; and
- Last Step Run.

The other data are record counts identifying the number of records extracted from the Operating File and the number of records actually used to perform the fund distribution.

For encumbrances, see the Encumbrance Fund Split Extract Report (CFB560-2). This report uses the same format as the CFB560-1.

```
CFB565A1 ****************************  DEPARTMENT OF AIR QUALITY                          ******************** ORG NUMBER:   9990
                           CALSTARS          EXPENDITURE COST ALLOCATION EXTRACT         REPORT               ORG PAGE:        1
09/15/00 (10.06)  ********************************************************************************************** RUN PAGE:        1
      FISCAL  PCA     PCA      PCA      NO STEP   STEP    OPERATING FILE      INDIRECT         DIST-BASE         FISCAL MONTH
       YEAR  METHOD RUN IND  RUN TYPE   DOWNS   RUNNING   RECORDS READ    RECORDS WRITTEN   RECORDS WRITTEN       ALLOCATED

        44     2
        92     3
        93     3
        94     3
        95     3
        96     3
        97     3
        98     3
        99     3
        00     3       C        S         05      01            31,892            2,420           23,258          FM03
```

EXHIBIT V-5

```
CFB560-1 *************************  DEPARTMENT OF AIR QUALITY                          ************************** ORG NUMBER:   9990
                           CALSTARS          EXPENDITURE FUND SPLIT EXTRACT          REPORT                       ORG PAGE:        1
09/15/00 (06.00)  ********************************************************************************************** RUN PAGE:        1
      FISCAL  PCA      PCA       PCA      NO STEP   STEP    OPERATING FILE    OPERATING FILE
       YEAR  METHOD RUN IND  RUN TYPE    DOWNS   RUNNING   RECORDS READ    RECORDS WRITTEN
        00     1       C         S         03      FS             9,182             1,097
```

CALSTARS Expenditure Allocation Detail Transaction Generator Report (CFB580*n*1)

This report, illustrated in Exhibit V-6, identifies the account to be allocated and the account to be charged. These allocations are based on the entries contained in the CA Table. Data listed on the report include:

- Index Code;
- PCA;
- Funding Fiscal Year;
- Fund;
- Fund Source;
- Method;
- Fund Detail;
- Amount; and
- Variance (if allocations are based on standards).

Totals to be allocated and charged, respectively, are given at a change in account to be allocated. Totals provided at the end of the report for reconciliation are: the number of charge transactions and the number of credit transactions (as listed under 'Account To Be Allocated'), and the total amount charged, the total amount to be allocated, the total variance, and the batch amount (as listed under 'Account To Be Charged').

For encumbrances, see the Encumbrance Allocation Detail Transaction Generator Report (CFB580*n*2). This report uses the same format as the CFB580*n*1.

Expenditure Fund Split Detail Transaction Generator Report (CFB590-1)

This report, illustrated in Exhibit V-7, is basically the same as the cost allocation transaction summary illustrated in Exhibit V-6, except that it summarizes the results of the fund split process.

For encumbrances, see the Encumbrance Fund Split Detail Transaction Generator Report (CFB590-2). This report uses the same format as the CFB590-1.

EXHIBIT V-6

CFB580A1 ********** DEPARTMENT OF AIR QUALITY ********** ORG NUMBER: 9990
CALSTARS EXPENDITURE ALLOCATION DETAIL TRANSACTION GENERATOR REPORT ORG PAGE: 1
09/15/00 (06.00) ********** RUN PAGE: 1

ACCOUNT TO BE ALLOCATED											ACCOUNT TO BE CHARGED												
INDX	PCA	FFY	FUND	FS	M	FD	DI	DT	AMOUNT		INDX	PCA	PROJ	WP	OBJ	FUND	FS	M	FD	AMOUNT		VARIANCE	
8100	10100	00	0001	D	1	00	D	5	23,638.31		8100	11000			91211	0001	D	1		2.06			
											8100	12000			91211	0001	D	1		481.77			
											8100	13100			91211	0001	D	1		635.66			
											8100	14100			91211	0001	D	1		274.20			
											8100	14103			91211	0001	D	1		171.12			
											8100	14201			91211	0001	D	1		203.88			
											8100	14301			91211	0001	D	1		73.97			
											8100	14400			91211	0001	D	1		2.06			
											8100	14450			91211	0001	D	1		1,423.27			
											8100	14500			91211	0001	D	1		787.71			
											8100	14700			91211	0001	D	1		149.33			
											8100	15000			91211	0001	D	1		24.62			
											8110	11000			91211	0001	D	1		59.07			
											8120	12000			91211	0001	D	1		275.65			
											8130	12000			91211	0001	D	1		86.51			
											8130	13100			91211	0001	D	1		844.13			
											8130	13110			91211	0001	D	1		44.41			
											8140	14102			91211	0001	D	1		45.60			
											8140	14103			91211	0001	D	1		335.92			
											8140	14203			91211	0001	D	1		127.91			
											8140	14303			91211	0001	D	1		171.54			
											8140	14410			91211	0001	D	1		14.78			
											8140	14450			91211	0001	D	1		1.83			
											8140	14500			91211	0001	D	1		21.25			
											8140	14700			91211	0001	D	1		164.80			
											8140	15000			91211	0001	D	1		28.72			
											8400	13100			91211	0001	D	1		10.42			
											8400	14100			91211	0001	D	1		92.53			
											8400	14103			91211	0001	D	1		91.50			
											8400	14410			91211	0001	D	1		19.22			
											8400	14500			91211	0001	D	1		1,259.89			
											8400	14700			91211	0001	D	1		299.18			
											8500	14400			91211	0001	D	1		38.83			
											8500	14420			91211	0001	D	1		48.73			
											8500	14450			91211	0001	D	1		2,191.61			
											8500	14455			91211	0001	D	1		24.23			
											8500	14500			91211	0001	D	1		2.98			

EXHIBIT V-7

CFB590-1 ********** DEPARTMENT OF AIR QUALITY ********** ORG NUMBER: 9990
CALSTARS EXPENDITURE FUND SPLIT DETAIL TRANSACTION GENERATOR REPORT ORG PAGE: 1
09/15/00 (10.30) ********** RUN PAGE: 1

ACCOUNT TO BE FUND SPLIT													ACCOUNT TO BE CHARGED									
INDX	PCA	FFY	FUND	FS	M	FD	APPN	OBJ	AO	PROJ	WP	PT	AMOUNT	INDX	PCA	FUND	FS	M	FD	APPN	PROJ	WP	AMOUNT
9999	30100	99	0001	D		1	900	427				1	10,627.00	9999	30100	0001	G		1	100			10,627.00
6400	30100	99	0001	D		1	900	206				1	251.64	6400	30100	0001	G		1	100			251.64
6400	30100	99	0001	D		1	900	205				1	50.00	6400	30100	0001	G		1	100			50.00
6000	30100	99	0001	D		1	900	342				1	51.31	6000	30100	0001	G		1	100			51.31
6000	30100	99	0001	D		1	900	239				1	1.69	6000	30100	0001	G		1	100			1.69
6200	30100	99	0001	D		1	900	296				1	9.60	6200	30100	0001	G		1	100			9.60
6200	30100	99	0001	D		1	900	295				1	13.50	6200	30100	0001	G		1	100			13.50
6100	30100	99	0001	D		1	900	293				1	132.00	6100	30100	0001	G		1	100			132.00
6100	30100	99	0001	D		1	900	308				1	249.00	6100	30100	0001	G		1	100			249.00
6310	30100	99	0001	D		1	900	257				1	1.50	6310	30100	0001	G		1	100			1.50
6310	30100	99	0001	D		1	900	292				1	731.44	6310	30100	0001	G		1	100			731.44
6310	30100	99	0001	D		1	900	206				1	43.53	6310	30100	0001	G		1	100			43.53
6310	30100	99	0001	D		1	900	295				1	83.00	6310	30100	0001	G		1	100			83.00
6310	30100	99	0001	D		1	900	294				1	149.00	6310	30100	0001	G		1	100			149.00
6310	30100	99	0001	D		1	900	293				1	440.50	6310	30100	0001	G		1	100			440.50
6310	30100	99	0001	D		1	900	308				1	290.00	6310	30100	0001	G		1	100			290.00
6310	30100	99	0001	D		1	900	296				1	143.52	6310	30100	0001	G		1	100			143.52
6310	30100	00	0001	D		1	900	295				1	2.00	6310	30100	0001	G		1	100			2.00
6310	30100	00	0001	D		1	900	296				1	106.08	6310	30100	0001	G		1	100			106.08
6310	30100	00	0001	D		1	900	292				1	1,136.02	6310	30100	0001	G		1	100			1,136.02
6310	30100	00	0001	D		1	900	206				1	117.14	6310	30100	0001	G		1	100			117.14
6310	30100	00	0001	D		1	900	137				1	665.15	6310	30100	0001	G		1	100			665.15
6310	30100	00	0001	D		1	900	136				1	93.30	6310	30100	0001	G		1	100			93.30
6310	30100	00	0001	D		1	900	262				1	238.78	6310	30100	0001	G		1	100			238.78
6310	30100	00	0001	D		1	900	257				1	230.77	6310	30100	0001	G		1	100			230.77
6100	30100	00	0001	D		1	900	297				1	114.04	6100	30100	0001	G		1	100			114.04
6100	30100	00	0001	D		1	900	137				1	142.01	6100	30100	0001	G		1	100			142.01
6100	30100	00	0001	D		1	900	308				1	122.22	6100	30100	0001	G		1	100			122.22
6100	30100	00	0001	D		1	900	293				1	132.01	6100	30100	0001	G		1	100			132.01
6100	30100	00	0001	D		1	900	137				1	122.21	6100	30100	0001	G		1	100			122.21
6100	30100	00	0001	D		1	900	136				1	392.11	6100	30100	0001	G		1	100			392.11
6100	30100	00	0001	D		1	900	293				1	182.08	6100	30100	0001	G		1	100			182.08
6100	30100	00	0001	D		1	900	262				1	462.28	6100	30100	0001	G		1	100			462.28
6100	30100	00	0001	D		1	900	296				1	42.08	6100	30100	0001	G		1	100			42.08
6100	30100	00	0001	D		1	900	297				1	621.18	6100	30100	0001	G		1	100			621.18
6100	30100	00	0001	D		1	900	295				1	111.08	6100	30100	0001	G		1	100			111.08
6100	30100	00	0001	D		1	900	296				1	113.09	6100	30100	0001	G		1	100			113.09

Expenditure Cost/Fund Transaction Summary Report (CFB595*n*1)

This report, illustrated in Exhibit V-8, lists each input accounting transaction generated by the Standard Interface Program.

The last page of this report, illustrated in Exhibit V-9, lists:

- The number of transactions read by the interface program (which equals the sum of the number of charge and credit transactions);
- The number of input accounting transactions generated by the interface program; and
- The total amount of the transactions generated.

For encumbrances, see the Encumbrance Cost/Fund Transaction Summary Report (CFB595*n*2). This report uses the same format as the CFB580*n*1.

EXHIBIT V-8

```
CFB595A1 ************************  DEPARTMENT OF AIR QUALITY                        ************************ ORG NUMBER:   9990
                        CALSTARS    EXPENDITURE COST/FUND TRANSACTION SUMMARY     REPORT                     ORG PAGE:       1
09/15/00 (10.07)  ************************************************************************************** RUN PAGE:     135
                                                                                                          COST/FUND INTERFACE DATA
 ---TRANSACTION  ID ---  TC FM RMO FFY INDEX  PCA  OBJ AO PROJECT WP   AS FS FUND DT  M      TRANS  AMOUNT     FFY FUND   PCA  INDEX
                      301 03   W 96  9000  21000 255 01                  G 0001     1                263.84  96 0001  96251  0000
55000009150B969000010A 301 03   W 96  9000  21000 255 01                  G 0001     1                263.84

                      301 03   W 96  9000  21000 274                     G 0001     1                  1.75  96 0001  96524  0000
55000009150B969000020A 301 03   W 96  9000  21000 274                     G 0001     1                  1.75

                      301 03   W 96  9000  22000 255 01                  G 0001     1                263.84  96 0001  96251  0000
55000009150B969000030A 301 03   W 96  9000  22000 255 01                  G 0001     1                263.84

                      301 03   W 96  9000  22000 274                     G 0001     1                 12.25  96 0001  96524  0000
55000009150B969000040A 301 03   W 96  9000  22000 274                     G 0001     1                 12.25

                      301 03   W 96  9000  23000 255 01                  G 0001     1                 43.97  96 0001  96251  0000
55000009150B969000050A 301 03   W 96  9000  23000 255 01                  G 0001     1                 43.97

                      301 03   W 96  9000  23000 274                     G 0001     1                 17.50  96 0001  96524  0000
55000009150B969000060A 301 03   W 96  9000  23000 274                     G 0001     1                 17.50

                      301 03   W 96  9000  24000 255 01                  G 0001     1                 43.97  96 0001  96251  0000
55000009150B969000070A 301 03   W 96  9000  24000 255 01                  G 0001     1                 43.97

                      301 03   W 96  9000  24000 274                     G 0001     1                  1.75  96 0001  96524  0000
55000009150B969000080A 301 03   W 96  9000  24000 274                     G 0001     1                  1.75

                      301 03   W 96  9000  25010 255 01                  G 0001     1                263.85  96 0001  96251  0000
55000009150B969000090A 301 03   W 96  9000  25010 255 01                  G 0001     1                263.85

                      301 03   W 96  9000  25010 274                     G 0001     1                  1.75  96 0001  96524  0000
55000009150B969000100A 301 03   W 96  9000  25010 274                     G 0001     1                  1.75

                      301 03   W 97  9000  21000 255 01                  G 0001     1                229.65  97 0001  96251  0000
55000009150B969000110A 301 03   W 97  9000  21000 255 01                  G 0001     1                229.65

                      301 03   W 97  9000  21000 257 01                  G 0001     1                195.56  97 0001  96251  0000
55000009150B969000120A 301 03   W 97  9000  21000 257 01                  G 0001     1                195.56
```

EXHIBIT V-9

```
CFB595A1 *************************  DEPARTMENT OF AIR QUALITY                          ************************* ORG NUMBER:   9990
                          CALSTARS    EXPENDITURE COST/FUND TRANSACTION SUMMARY     REPORT                      ORG PAGE:        6
09/15/00 (10.07)  ********************************************************************************************** RUN PAGE:      140
                                                                                                              COST/FUND INTERFACE DATA
---TRANSACTION  ID ---  TC FM RMO FFY INDEX  PCA  OBJ AO PROJECT WP   AS FS FUND DT  M      TRANS  AMOUNT     FFY FUND   PCA  INDEX

     ORG-TOTAL       INCOUNT        78  OUTCOUNT        80           AMOUNT $        47,699.54   BATCH COUNT
```